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Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations

Losses of United Nations property in peacekeeping operations

Report of the Secretary-General

Summary

The present report has been submitted pursuant to General Assembly resolutions 53/230 of 8 June 1999 on the financing and liquidation of the United Nations Transitional Authority in Cambodia, and 53/235 of 8 June 1999 on the financing of the Military Observer Group of the United Nations Verification Mission in Guatemala, in which the Assembly requested the Secretary-General to provide an updated report on losses of United Nations property in peacekeeping operations to the General Assembly at its fifty-fourth session.

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I. Introduction

1. Following its consideration of the reports of the Secretary-General on the financing and liquidation of the United Nations Transitional Authority in Cambodia (UNTAC) (A/53/340) and on the financing of the Military Observer Group of the United Nations Verification Mission in Guatemala (MINUGUA) (A/53/775), the General Assembly, in its resolutions 53/230 and 53/235, respectively, requested the Secretary-General to provide an updated report to the Assembly at its fifty-fourth session on losses of United Nations property in peacekeeping operations. The General Assembly also requested the Secretary-General to report on the safety measures taken with regard to the protection of United Nations assets.

2. It will be recalled that the Secretary-General, in his report on the losses of United Nations property in UNTAC (A/53/340), provided a comprehensive analysis of the types and causes of loss of assets covering the three years from 1 January 1993 to 31 December 1995. The detailed review included the definition of terms utilized to categorize the various types of losses, the methodology used for determining the value of the assets and the measures instituted to limit losses, and a description of the initiatives undertaken by the Secretariat to mitigate losses of United Nations property during the period from 1993 to 1998. The present report, using the same categorization and methodology, provides statistics on losses of United Nations property in peacekeeping missions for the period from 1 January 1996 to 31 December 1997, and an update on additional measures taken to ensure the safety of assets since 1998.

II. United Nations property lost during the reporting period

3. The data contained in the present report have been compiled from documentation presented to the Property Survey Boards established for each mission, following the same methodology as that used in the report of the Secretary-General contained in document A/53/340. The Boards' case files take into account all property lost in a single incident, and may therefore include various spare parts and accessories of low value contained in the units, which are not listed separately.

4. For the purpose of this reporting exercise, the term "United Nations property" refers to non-expendable items valued at $1,500 or more per unit at the time of acquisition, and special items that are considered to be of an attractive nature and have a minimum value of $500, such as televisions, cameras and video equipment. The various causes of loss are defined as accidents, acts of war or hostilities, theft, negligence and items that are unaccounted for. The information provided excludes those assets that have been written off or disposed of, owing to normal wear and tear, or because of obsolescence.

5. The data collected from the field missions and consolidated into the present report include all peacekeeping missions that were operational or under liquidation during 1996-1997, with the exception of the United Nations Assistance Mission in Rwanda (UNAMIR), for which the liquidation exercise has just been finalized. It is expected that the report of the Secretary-General on the final disposition of assets with regard to UNAMIR will be presented to the General Assembly at its fifty-fourth session.

6. Information from the following peacekeeping missions is included in a consolidated manner in the present report: MINUGUA, United Nations Mission for the Referendum in Western Sahara (MINURSO), United Nations Observer Mission in Angola (MONUA), United Nations Disengagement Observer Force (UNDOF), United Nations Force in Cyprus,

(UNFICYP), United Nations Interim Force in Lebanon (UNIFIL), United Nations Iraq-Kuwait Observation Mission (UNIKOM), United Nations Mission in Haiti (UNMIH), United Nations Support Mission in Haiti (UNSMIH), United Nations Transition Mission in Haiti (UNTMIH), United Nations Military Observer Group in India and Pakistan (UNMOGIP), United Nations Mission of Observers in Tajikistan (UNMOT), United Nations Observer Mission in Georgia (UNOMIG), United Nations Observer Mission in Liberia (UNOMIL), United Nations Preventive Deployment Force (UNPREDEP) and United Nations Truce Supervision Organization (UNTSO). Although the United Nations Logistics Base at Brindisi is not a peacekeeping mission, it constitutes a large operation in terms of its inventory size and its data on losses are therefore included in this exercise.

7. Because of the vast size of property holdings of the United Nations Peace Forces (UNPF), data on the loss of assets in UNPF during the period under review is presented separately in annex II. Additional information on the disposal of assets by UNPF is available in the report of the Secretary-General to the General Assembly on the financing of the United Nations Protection Force, the United Nations Confidence Restoration Operation in Croatia, UNPREDEP and UNPF headquarters (A/52/792).

8. Table 1 summarizes total losses by cause of loss, and table 2 provides a breakdown of losses by category of property. More detailed information on losses by category is provided in annex I. Table 3 provides a breakdown of losses due to theft.

Table 1
Total losses by cause of loss (excluding the United Nations Peace Forces)
(United States dollars)

	(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*
Year	*Accidents*	*Negligence*	*Acts of war hostilities*	*Theft*	*Unaccounted for*	*Total inventory value of losses (Total (1)-(5))*	*Residual value*	*Number of items lost*
1996	1 950 378	113 928	268 079	4 386 811	157 501	6 876 697	1 289 041	4 778
1997	2 645 130	138 177	752 092	511 213	534 788	4 581 400	2 023 907	2 950
Total	**4 595 508**	**252 105**	**1 020 171**	**4 898 024**	**692 289**	**11 458 097**	**3 312 948**	**7 728**

Table 2
Total losses, by category of property (excluding the United Nations Peace Forces)

		Inventory value		
Category	*Number of items lost*	*(United States dollars)*	*(Percentage of total inventory value)*	*Residual value*
Vehicles	458	6 347 800	55.40	2 091 579
Infrastructure, prefabricated hard-wall and soft-wall accommodations, container units and accommodation equipment and accessories	3 420	1 273 753	11.12	672 182
Data-processing equipment	553	626 807	5.47	52 494

Category	Number of items lost	Inventory value (United States dollars)	Inventory value (Percentage of total inventory value)	Residual value
VHF/UHF/HF and satellite equipment	928	1 806 126	15.76	203 252
Telephone, fax, miscellaneous communications equipment and public information equipment	302	246 604	2.15	64 348
Radio station and test/workshop equipment	71	302 770	2.64	27 202
Generators	237	265 690	2.32	72 254
Other equipment [a]	1 759	588 546	5.14	129 637
Total	**7 728**	**11 458 096** [b]	**100.00**	**3 312 948**

[a] Including office equipment and furniture, observation equipment, petrol tank and metering equipment, water purification equipment, refrigeration equipment, miscellaneous equipment and mine-clearing equipment.

[b] Total value includes high-value and low-value items, for example, prefabricated containers and related accessories, and generators and generator accessories and spare parts.

Table 3
Losses due to theft (excluding the United Nations Peace Forces)

Category	Number of items lost	Inventory value (United States dollars)	Inventory value (Percentage of total inventory value)	Residual value
Transport vehicles	136	1 619 812	33.07	219 343
Infrastructure, prefabricated hard-wall and soft-wall accommodations, container units and accommodation equipment and accessories	1 367	223 463	4.56	111 055
Data-processing equipment	509	578 595	11.81	30 298
VHF/UHF/HF and satellite equipment	749	1 522 406	31.08	85 838
Telephone, fax, miscellaneous communications equipment and public information equipment	211	152 347	3.11	17 797
Radio station and test/workshop equipment	33	189 031	3.87	6 010
Generators	229	208 222	4.25	41 452
Other equipment [a]	1 625	404 149	8.25	48 532
Total	**4 859**	**4 898 025** [b]	**100.00**	**560 325**

[a] Including office equipment and furniture, observation equipment, petrol tank and metering equipment, water purification equipment, refrigeration equipment, mine-clearing equipment, air-conditioners, etc.

[b] Total value includes high-value and low-value items, for example, prefabricated containers and related accessories, and generators and generator accessories and spare parts.

III. Causes of losses

9. Since they often operate in dangerous and volatile environments, peacekeeping missions face particularly difficult conditions with regard to the safeguarding of United Nations property. A case in point is UNOMIL which, as a result of the outbreak of hostilities in April 1996, suffered mass looting, general destruction of United Nations property and losses of assets, with an estimated inventory value of $3.8 million. Despite dangerous security conditions in Monrovia at the time, UNOMIL staff made efforts to secure property by arranging to transfer equipment to neighbouring Sierra Leone. However, as a result of a coup in that country in May 1997, a large portion of the relocated assets were also looted. Nevertheless, as noted in the report of the Secretary-General (A/53/340, paras. 13-14), valuable lessons drawn from missions such as UNTAC and UNPF have facilitated pre-emptive and remedial actions in other missions that are either ongoing or are in liquidation.

IV. Measures taken to mitigate losses

10. Inevitably, in the environment in which a peacekeeping mission operates, where law and order are not adequately maintained, weapons are readily available and socio-economic conditions place the local population, both civilian and military, in trying conditions which, in turn, contributes to difficult security conditions for the Organization. Protecting United Nations assets under such circumstances requires considerable effort on the part of mission personnel. As explained in detail in the report of the Secretary-General on UNTAC, measures have been instituted in peacekeeping operations in recent years to mitigate losses, ranging from the installation of physical protection devices and the assignment of additional security personnel, to the issuance of strict instructions on the use of high value assets such as vehicles, and the installation of control and monitoring devices.

11. Since the submission of the report of the Secretary-General in September 1998, the Secretariat has made progress in its ongoing efforts to safeguard United Nations property. With a view to providing an auditable chain of accountability for United Nations assets from their initial procurement to their final disposal, the field asset control system was developed to ensure that United Nations property is properly recorded, accounted for and controlled, and that appropriate decisions are made on the procurement, delivery, redistribution, replenishment, storage, write-off and disposal of mission equipment.

12. In September 1998, the Field Administration and Logistics Division of the Department of Peacekeeping Operations began implementing the system, which is expected to be fully operational in all missions by the end of 1999. The system can currently account for all non-expendable assets, consisting of items of property or equipment valued at $1,500 or more per unit at the time of purchase and with a serviceable life of five years or more. Items of lesser value, but not below $500, which are considered attractive, are also included.

13. With the implementation of the field asset control system, assets are now tracked from the onset to the liquidation stages of a mission in a controlled and coordinated manner. However, the mere existence of such a system is not sufficient to ensure adequate protection of United Nations property; it is crucial that missions be provided with sufficient numbers of experienced personnel, particularly during the early and final phases. Nevertheless, losses due to heightened insecurity in mission areas and acts of war or hostilities, as in the case of UNOMIL and, more recently, in the United Nations Observer Mission in Sierra Leone and the United Nations Mission in East Timor, are unavoidable. Experience shows that the

commitment of host Governments to ensuring the protection of mission personnel and assets is also a crucial factor in terms of facilitating security.

14. With regard to the accountability procedures in place to deter loss of or damage to United Nations assets, all personnel are subject to United Nations financial and personnel regulations and rules. These documents establish responsibilities of staff, applicable disciplinary measures and recovery action that may be taken against them in this context. Furthermore, in order to reduce the number of incidents in which United Nations property is damaged or lost in peacekeeping operations, United Nations personnel are regularly reminded, through the issuance of administrative instructions and circulars, to take care of the property assigned to them. They are also made aware of the consequences if they are found to have been responsible for the loss or damage.

15. Efforts are ongoing to inculcate accountability as an integral part of the management culture. At the same time, it is pertinent to note that accountability is not merely the imposition of restrictions and sanctions. It also involves the clear definition of functions and responsibilities, regular training and a fair and accurate individual performance evaluation system. The Organization can only hold persons accountable when responsibilities are clearly spelled out.

16. The Field and Logistics Division of the Department of Peacekeeping Operations is combining specific field requirements with the performance appraisal system. Enhanced monitoring systems can be built through the definition of performance indicators as a measure of quality control to assess the health of a process and to function as early warning systems, as well as through the further development of a flexible and user-friendly electronic reporting facility.

17. Notwithstanding the above, the Secretariat considers that an efficient recovery mechanism is one of the best means to ensure accountability of those responsible for losses of United Nations assets. However, written instructions and directives are effective only when their application is uniform and timely. In this connection, prompt action by the Property Survey Boards in the missions and Headquarters is essential. It is with this aim in mind that the Secretariat is reviewing a proposal to amend the delegation of authority to the field that would permit local property survey boards to assess United Nations personnel up to $500.

18. With regard to accountability of United Nations military and civilian police observers for losses of or damage to United Nations property caused by them, the current common practice in field missions is to withhold two weeks of mission subsistence allowance entitlements prior to the departure of the military or police observers concerned, in respect of cases in which they are involved, pending the taking of a decision by the Headquarters Property Survey Board. However, in a number of such cases, the amounts retained have proved to be insufficient to compensate the Organization.

19. Since contingent personnel and members of formed police units do not serve in an individual capacity, cases of loss or damage to United Nations property by those categories of personnel are handled directly with the Governments involved.

20. Finally, it is noted that, as requested by the General Assembly in its resolution 53/225 of 8 June 1993, the Secretariat is preparing a follow-up to the report of the Secretary-General on management irregularities causing financial losses to the Organization (A/53/849). In preparing the report, the Secretary-General has been asked to take into account, among other related financial issues, measures to improve internal control and accountability.

V. Action to be taken by the General Assembly at its fifty-fourth session

21. **The action required of the General Assembly at its fifty-fourth session on the losses of United Nations assets in peacekeeping operations is that it take note of the updated information contained in the present report and of the efforts made by the Secretariat and by peacekeeping missions to protect United Nations property.**

Annex I

Summary of losses of United Nations property in peacekeeping operations due to all means for the two-year period from 1 January 1996 to 31 December 1997, excluding the United Nations Peace Forces

(United States dollars)

Category	Reason	1996			1997			Total		
		Quantity	*Inventory value*	*Residual value*	*Quantity*	*Inventory value*	*Residual value*	*Quantity*	*Inventory value*	*Residual value*
1. Transport vehicles										
(Includes jeeps, sedans, mini-buses, trailers, pick-ups and trucks)	Accidents	105	1 688 994.35	708 455.33	176	2 593 774.78	993 763.90	281	4 282 769.13	1 702 219.23
	Negligence	4	43 073.74	23 112.94	8	89 802.16	31 886.79	12	132 875.90	54 999.73
	Acts of war/hostilities	2	27 713.28	15 564.99	26	280 864.30	98 227.12	28	308 577.58	113 792.11
	Theft	115	1 358 161.14	104 723.24	21	261 650.56	114 619.61	136	1 619 811.70	219 342.85
	Unaccounted for	-	-	-	1	3 766.00	1 225.00	1	3 766.00	1 225.00
Total, line 1		**226**	**3 117 942.51**	**851 856.50**	**232**	**3 229 857.80**	**1 239 722.42**	**458**	**6 347 800.31**	**2 091 578.92**
2. Infrastructure (Includes antennas, navigation towers, control towers, fuel bladders, helipad, runway and airport lights)										
	Accidents	-	-	-	1	2 438.00	1 185.84	1	2 438.00	1 185.84
	Negligence	-	-	-	-	-	-	-	-	-
	Acts of war/hostilities	-	-	-	-	-	-	-	-	-
	Theft	-	-	-	1	900.00	480.00	1	900.00	480.00
	Unaccounted for	-	-	-	17	15 300.00	8 070.16	17	15 300.00	8 070.16
Total, line 2		**-**	**-**	**-**	**19**	**18 638.00**	**9 736.00**	**19**	**18 638.00**	**9 736.00**
3. Prefabricated hard-wall accommodation (Includes containers, ablution units 20-30 person and Ausco prefabricated units)										
	Accidents	1	6 000.00	5 800.00	2	41 390.70	23 802.81	3	47 390.70	29 602.81
	Negligence	-	-	-	-	-	-	-	-	-
	Acts of war/hostilities	24	205 721.01	47 305.87	-	-	-	24	205 721.01	47 305.87
	Theft	-	-	-	-	-	-	-	-	-
	Unaccounted for	1	4 415.00	3 532.00	-	-	-	1	4 415.00	3 532.00
Total, line 3		**26**	**216 136.01**	**56 637.87**	**2**	**41 390.70**	**23 802.81**	**28**	**257 526.71**	**80 440.68**

Category	Reason	1996 Quantity	1996 Inventory value	1996 Residual value	1997 Quantity	1997 Inventory value	1997 Residual value	Total Quantity	Total Inventory value	Total Residual value
4. Prefabricated soft-wall accommodation										
	Accidents	-	-	-	1	2 000.00	305.02	1	2 000.00	305.02
	Negligence	-	-	-	-	-	-	-	-	-
	Acts of war/hostilities	-	-	-	988	434 996.00	304 497.00	988	434 996.00	304 497.00
	Theft	1 036	169 680.00	84 319.20	266	51 218.59	25 097.11	1 302	220 898.59	109 416.31
	Unaccounted for	2	29 742.65	9 524.83	936	296 804.00	153 224.54	938	326 546.65	162 749.37
Total, line 4		**1 038**	**199 422.65**	**93 844.03**	**2 191**	**785 018.59**	**483 123.67**	**3 229**	**984 441.24**	**576 967.70**
5. Accommodation equipment										
	Accidents	-	-	-	-	-	-	-	-	-
	Negligence	-	-	-	-	-	-	-	-	-
	Acts of war/hostilities	1	4 548.00	1 113.00	40	2 006.52	1 053.42	41	6 554.52	2 166.42
	Theft	63	1 614.45	1 132.92	1	50.00	26.25	64	1 664.45	1 159.17
	Unaccounted for	-	-	-	39	4 928.20	1 712.09	39	4 928.20	1 712.09
Total, line 5		**64**	**6 162.45**	**2 245.92**	**80**	**6 984.72**	**2 791.76**	**144**	**13 147.17**	**5 037.68**
6. Data-processing equipment										
	Accidents	8	8 126.25	2 789.89	-	-	-	8	8 126.25	2 789.89
	Negligence	4	5 743.00	3 704.72	4	4 312.78	2 029.60	8	10 055.78	5 734.32
	Acts of war/hostilities	-	-	-	-	-	-	-	-	-
	Theft	494	545 709.10	9 028.16	15	32 886.00	21 269.56	509	578 595.10	30 297.72
	Unaccounted for	18	14 611.00	8 100.15	10	15 419.15	5 571.92	28	30 030.15	13 672.07
Total, line 6		**524**	**574 189.35**	**23 622.92**	**29**	**52 617.93**	**28 871.08**	**553**	**626 807.28**	**52 494.00**
7. VHF/UHF equipment										
	Accidents	27	42 654.30	18 761.91	4	4 831.40	2 139.78	31	47 485.70	20 901.69
	Negligence	27	16 861.89	7 964.88	27	18 566.35	7 295.81	54	35 428.24	15 260.69
	Acts of war/hostilities	1	3 136.54	1 046.13	2	2 877.50	1 238.13	3	6 014.04	2 284.26
	Theft	491	430 671.34	18 658.31	138	79 267.14	46 629.50	629	509 938.48	65 287.81
	Unaccounted for	16	13 375.35	6 095.47	38	57 897.81	15 659.07	54	71 273.16	21 754.54
Total, line 7		**562**	**506 699.42**	**52 526.70**	**209**	**163 440.20**	**72 962.29**	**771**	**670 139.62**	**125 488.99**
8. High-frequency equipment										
	Accidents	-	-	-	-	-	-	-	-	-
	Negligence	4	3 801.30	3 334.60	1	811.00	651.58	5	4 612.30	3 986.18
	Acts of war/hostilities	-	-	-	2	12 207.20	6 072.66	2	12 207.20	6 072.66
	Theft	78	615 539.00	8 156.51	9	6 550.00	4 534.38	87	622 089.00	12 690.89
	Unaccounted for	15	24 298.50	7 480.12	5	12 827.00	8 158.27	20	37 125.50	15 638.39
Total, line 8		**97**	**643 638.80**	**18 971.23**	**17**	**32 395.20**	**19 416.89**	**114**	**676 034.00**	**38 388.12**

Category	Reason	1996			1997			Total		
		Quantity	*Inventory value*	*Residual value*	*Quantity*	*Inventory value*	*Residual value*	*Quantity*	*Inventory value*	*Residual value*
9. Satellite equipment										
	Accidents	5	13 322.50	-	-	-	-	5	13 322.50	-
	Negligence	1	25 000.00	13 350.00	1	8 650.00	4 282.57	2	33 650.00	17 632.57
	Acts of war/hostilities	1	2 980.50	1 255.18	1	9 721.00	6 291.40	2	12 701.50	7 546.58
	Theft	31	384 267.00	4 663.00	2	6 111.11	3 196.63	33	390 378.11	7 859.63
	Unaccounted for	1	9 900.00	6 336.00	-	-	-	1	9 900.00	6 336.00
Total, line 9		**39**	**435 470.00**	**25 604.18**	**4**	**24 482.11**	**13 770.60**	**43**	**459 952.11**	**39 374.78**
10. Telephone equipment										
	Accidents	11	17 948.37	8 578.62	-	-	-	11	17 948.37	8 578.62
	Negligence	1	1 304.00	1 148.70	2	471.00	389.40	3	1 775.00	1 538.10
	Acts of war/hostilities	-	-	-	-	-	-	-	-	-
	Theft	191	129 012.00	25.00	3	1 676.60	1 208.47	194	130 688.60	1 233.47
	Unaccounted for	1	944.80	-	1	396.00	304.78	2	1 340.80	304.78
Total, line 10		**204**	**149 209.17**	**9 752.32**	**6**	**2 543.60**	**1 902.65**	**210**	**151 752.77**	**11 654.97**
11. Fax equipment										
	Accidents	4	10 892.66	10 531.21	-	-	-	4	10 892.66	10 531.21
	Negligence	-	-	-	-	-	-	-	-	-
	Acts of war/hostilities	-	-	-	-	-	-	-	-	-
	Theft	2	2 906.00	1 971.12	1	1 599.40	854.08	3	4 505.40	2 825 20
	Unaccounted for	-	-	-	-	-	-	-	-	-
Total, line 11		**6**	**13 798.66**	**12 502.33**	**1**	**1 599.40**	**854.08**	**7**	**15 398.06**	**13 356.41**
12. Miscellaneous communications equipment (Includes battery chargers and communications terminals)										
	Accidents	10	12 514.15	5 621.00	-	-	-	10	12 514.15	5 621.00
	Negligence	21	9 594.00	6 857.78	24	11 156.00	6 676.67	45	20 750.00	13 534.45
	Acts of war/hostilities	-	-	-	2	3 662.34	1 168.19	2	3 662.34	1 168.19
	Theft	3	1 931.00	1 628.38	5	6 829.19	5 792.10	8	8 760.19	7 420.48
	Unaccounted for	8	2 144.00	1 709.54	1	18 221.00	952.32	9	20 365.00	2 661.86
Total, line 12		**42**	**26 183.15**	**15 816.70**	**32**	**39 868.53**	**14 589.28**	**74**	**66 051.68**	**30 405.98**
13. Public information equipment (Includes receivers and video cameras)										
	Accidents	-	-	-	-	-	-	-	-	-
	Negligence	-	-	-	-	-	-	-	-	-
	Acts of war/hostilities	-	-	-	-	-	-	-	-	-
	Theft	5	7 328.00	5 679.18	1	1 065.00	639 00	6	8 393.00	6 318.18
	Unaccounted for	1	338.39	338.39	4	4 670.00	2 274.07	5	5 008.39	2 612.46
Total, line 13		**6**	**7 666.39**	**6 017.57**	**5**	**5 735.00**	**2 913.07**	**11**	**13 401.39**	**8 930.64**

Category	Reason	1996 Quantity	1996 Inventory value	1996 Residual value	1997 Quantity	1997 Inventory value	1997 Residual value	Total Quantity	Total Inventory value	Total Residual value
14. Radio station equipment (Includes transmitters and transmission test sets)										
	Accidents	-	-	-	-	-	-	-	-	-
	Negligence	-	-	-	-	-	-	-	-	-
	Acts of war/hostilities	-	-	-	-	-	-	-	-	-
	Theft	5	6 980.60	-	-	-	-	5	6 980.60	-
	Unaccounted for	-	-	-	-	-	-	-	-	-
Total, line 14		**5**	**6 980.60**	**-**	**-**	**-**	**-**	**5**	**6 980.60**	**-**
15. Test and workshop equipment										
	Accidents	25	102 843.75	18 754.98	-	-	-	25	102 843.75	18 754.98
	Negligence	-	-	-	6	1 215.00	1 041.00	6	1 215.00	1 041.00
	Acts of war/hostilities	-	-	-	-	-	-	-	-	-
	Theft	24	173 315.92	985.23	4	8 734.58	5 024.73	28	182 050.50	6 009.96
	Unaccounted for	3	3 903.95	605.78	4	5 776.20	790.13	7	9 680.15	1 395.91
Total, line 15		**52**	**280 063.62**	**20 345.99**	**14**	**15 725.78**	**6 855.86**	**66**	**295 789.40**	**27 201.85**
16. Generators										
	Accidents	2	40 000.00	22 307.40	1	695.00	695.00	3	40 695.00	23 002.40
	Negligence	-	-	-	-	-	-	-	-	-
	Acts of war/hostilities	2	11 299.53	5 551.46	-	-	-	2	11 299.53	5 551.46
	Theft	226	201 110.50	37 733.93	3	7 111.00	3 718.42	229	208 221.50	41 452.35
	Unaccounted for	1	1 438.00	20.40	2	4 036.19	2 227.61	3	5 474.19	2 248.01
Total, line 16		**231**	**253 848.03**	**65 613.19**	**6**	**11 842.19**	**6 641.03**	**237**	**265 690.22**	**72 254.22**
17. Office furniture										
	Accidents	-	-	-	-	-	-	-	-	-
	Negligence	-	-	-	-	-	-	-	-	-
	Acts of war/hostilities	-	-	-	-	-	-	-	-	-
	Theft	843	143 183.00	-	-	-	-	843	143 183.00	-
	Unaccounted for	-	-	-	-	-	-	-	-	-
Total, line 17		**843**	**143 183.00**	**-**	**-**	**-**	**-**	**843**	**143 183.00**	**-**
18. Office equipment										
	Accidents	2	4 877.22	3 181.18	-	-	-	2	4 877.22	3 181.18
	Negligence	-	-	-	-	-	-	-	-	-
	Acts of war/hostilities	-	-	-	-	-	-	-	-	-
	Theft	562	82 042.82	1 218.34	-	-	-	562	82 042.82	1 218.34
	Unaccounted for	4	2 735.00	644.22	2	4 015.18	1 163.06	6	6 750.18	1 807.28
Total, line 18		**568**	**89 655.04**	**5 043.74**	**2**	**4 015.18**	**1 163.06**	**570**	**93 670.22**	**6 206.80**

Category	Reason	1996			1997			Total		
		Quantity	*Inventory value*	*Residual value*	*Quantity*	*Inventory value*	*Residual value*	*Quantity*	*Inventory value*	*Residual value*
19. Observation equipment (area) (Includes night observation devices and binoculars)										
	Accidents	-	-	-	-	-	-	-	-	-
	Negligence	1	8 400.00	7 500.00	-	-	-	1	8 400.00	7 500.00
	Acts of war/hostilities	-	-	-	-	-	-	-	-	-
	Theft	47	58 622.00	2 998.30	1	2 695.00	1 886.50	48	61 317.00	4 884.80
	Unaccounted for	6	15 373.92	5 931.86	22	66 273.13	40 585.54	28	81 647.05	46 517.40
Total, line 19		**54**	**82 395.92**	**16 430.16**	**23**	**68 968.13**	**42 472.04**	**77**	**151 364.05**	**58 902.20**
20. Petrol tank and metering equipment (Includes fuel and water pumps)										
	Accidents	-	-	-	-	-	-	-	-	-
	Negligence	-	-	-	-	-	-	-	-	-
	Acts of war/hostilities	-	-	-	-	-	-	-	-	-
	Theft	-	-	-	3	7 439.00	3 915.41	3	7 439.00	3 915.41
	Unaccounted for	8	18 609.57	2 548.23	1	1 200.00	750.00	9	19 809.57	3 298.23
Total, line 20		**8**	**18 609.57**	**2 548.23**	**4**	**8 639.00**	**4 665.41**	**12**	**27 248.57**	**7 213.64**
21. Water-purification equipment										
	Accidents	-	-	-	-	-	-	-	-	-
	Negligence	-	-	-	-	-	-	-	-	-
	Acts of war/hostilities	-	-	-	-	-	-	-	-	-
	Theft	-	-	-	-	-	-	-	-	-
	Unaccounted for	1	4 639.07	-	4	2 578.29	-	5	7 217.36	-
Total, line 21		**1**	**4 639.07**	**-**	**4**	**2 578.29**	**-**	**5**	**7 217.36**	**-**
22. Refrigeration equipment										
	Accidents	-	-	-	-	-	-	-	-	-
	Negligence	-	-	-	1	400.00	156.00	1	400.00	156.00
	Acts of war/hostilities	2	12 680.00	2 039.78	-	-	-	2	12 680.00	2 039.78
	Theft	76	23 572.00	-	1	380.00	149.63	77	23 952.00	149.63
	Unaccounted for	7	4 361.42	396.00	6	3 047.41	1 056.53	13	7 408.83	1 452.53
Total, line 22		**85**	**40 613.42**	**2 435.78**	**8**	**3 827.41**	**1 362.16**	**93**	**44 440.83**	**3 797.94**
23. Miscellaneous equipment (Includes air-conditioners, video-cassette recorders and televisions)										
	Accidents	4	2 204.21	1 513.09	-	-	-	4	2 204.21	1 513.09
	Negligence	1	150.00	75.00	4	2 793.00	1 302.70	5	2 943.00	1 377.70
	Acts of war/hostilities	-	-	-	8	5 756.78	2 987.05	8	5 756.78	2 987.05
	Theft	81	51 165.01	4 862.66	10	3 060.27	1 511.64	91	54 225.28	6 374.30
	Unaccounted for	11	6 670.55	774.64	39	17 632.00	8 500.03	50	24 302.55	9 274.67
Total, line 23		**97**	**60 189.77**	**7 225.39**	**61**	**29 242.05**	**14 301.42**	**158**	**89 431.82**	**21 526.81**

Category	Reason	1996 Quantity	1996 Inventory value	1996 Residual value	1997 Quantity	1997 Inventory value	1997 Residual value	Total Quantity	Total Inventory value	Total Residual value
24. Mine-clearing equipment										
	Accidents	-	-	-	-	-	-	-	-	-
	Negligence	-	-	-	-	-	-	-	-	-
	Acts of war/hostilities	-	-	-	-	-	-	-	-	-
	Theft	-	-	-	1	31 990.00	31 990.00	1	31 990.00	31 990.00
	Unaccounted for	-	-	-	-	-	-	-	-	-
Total, line 24		-	-	-	**1**	**31 990.00**	**31 990.00**	**1**	**31 990.00**	**31 990.00**
Total, lines 1-24		**4 778**	**6 876 696.60**	**1 289 040.75**	**2 950**	**4 581 399.81**	**2 023 907.58**	**7 728**	**11 458 096.41**	**3 312 948.33**

Annex II

Summary of losses of United Nations property in the United Nations Peace Forces

(United States dollars)

Category	Reason	1996 Quantity	1996 Inventory value	1996 Residual value	1997 Quantity	1997 Inventory value	1997 Residual value	Total Quantity	Total Inventory value	Total Residual value
1. Transport vehicles (Includes jeeps, sedans, mini-buses, trailers, pick-ups and trucks)										
	Accidents	358	6 246 197.55	4 477 238.63	-	-	-	358	6 246 197.55	4 477 238.63
	Negligence	17	191 322.97	143 734.70	-	-	-	17	191 322.97	143 734.70
	Acts of war/hostilities	14	532 897.74	417 408.36	-	-	-	14	532 897.74	417 408.36
	Theft	522	9 009 244.56	4 932 211.97	-	-	-	522	9 009 244.56	4 932 211.97
	Unaccounted for	227	1 129 332.08	407 701.17	-	-	-	227	1 129 332.08	407 701.17
Total, line 1		**1 138**	**17 108 994.90**	**10 378 294.83**	-	-	-	**1 138**	**17 108 994.90**	**10 378 294.83**
2. Infrastructure (Includes antennas, navigation towers, control towers, fuel bladders, helipad, runway and airport lights)										
	Accidents	-	-	-	-	-	-	-	-	-
	Negligence	-	-	-	-	-	-	-	-	-
	Acts of war/hostilities	-	-	-	-	-	-	-	-	-
	Theft	-	-	-	-	-	-	-	-	-
	Unaccounted for	-	-	-	-	-	-	-	-	-
Total, line 2		-	-	-	-	-	-	-	-	-
3. Prefabricated hard-wall accommodation (Includes containers, ablution units 20-30 person and Ausco prefabricated units)										
	Accidents	8	149 876.17	61 833.70	-	-	-	8	149 876.17	61 833.70
	Negligence	107	622 067.12	421 789.33	-	-	-	107	622 067.12	421 789.33
	Acts of war/hostilities	795	4 920 622.85	2 900 258.85	-	-	-	795	4 920 622.85	2 900 258.85
	Theft	30	166 356.45	84 499.51	-	-	-	30	166 356.45	84 499.51
	Unaccounted for	286	1 589 608.50	942 564.82	-	-	-	286	1 589 608.50	942 564.82
Total, line 3		**1 226**	**7 448 531.09**	**4 410 946.21**	-	-	-	**1 226**	**7 448 531.09**	**4 410 946.21**

Category	Reason	1996 Quantity	1996 Inventory value	1996 Residual value	1997 Quantity	1997 Inventory value	1997 Residual value	Total Quantity	Total Inventory value	Total Residual value
4. Prefabricated soft-wall accommodation										
	Accidents	-	-	-				-	-	-
	Negligence	1	27 027.00	17 027.01	-	-	-	1	27 027.00	17 027.01
	Acts of war/hostilities	1	57 165.86	22 503.91	-	-	-	1	57 165.86	22 503.91
	Theft	-	-	-	-	-	-	-	-	-
	Unaccounted for	28	528 267.86	310 756.70	-	-	-	28	528 267.86	310 756.70
Total, line 4		**30**	**612 460.72**	**350 287.62**	-	-	-	**30**	**612 460.72**	**350 287.62**
5. Accommodation equipment										
	Accidents	-	-	-	-	-	-	-	-	-
	Negligence	-	-	-	-	-	-	-	-	-
	Acts of war/hostilities	-	-	-	-	-	-	-	-	-
	Theft	-	-	-	-	-	-	-	-	-
	Unaccounted for	-	-	-	-	-	-	-	-	-
Total, line 5		-	-	-	-	-	-	-	-	-
6. Data-processing equipment										
	Accidents	-	-	-				-	-	-
	Negligence	241	288 431.84	162 234.45	-	-	-	241	288 431.84	162 234.45
	Acts of war/hostilities	14	14 741.44	8 916.01	-	-	-	14	14 741.44	8 916.01
	Theft	249	295 407.24	170 836.06	-	-	-	249	295 407.24	170 836.06
	Unaccounted for	210	209 119.28	85 752.85	-	-	-	210	209 119.28	85 752.85
Total, line 6		**714**	**807 699.80**	**427 739.37**	-	-	-	**714**	**807 699.80**	**427 739.37**
7. VHF/UHF equipment										
	Accidents	-	-	-	-	-	-	-	-	-
	Negligence	-	-	-	-	-	-	-	-	-
	Acts of war/hostilities	-	-	-	-	-	-	-	-	-
	Theft	-	-	-	-	-	-	-	-	-
	Unaccounted for	-	-	-	-	-	-	-	-	-
Total, line 7		-	-	-	-	-	-	-	-	-
8. High-frequency equipment										
	Accidents	-	-	-	-	-	-	-	-	-
	Negligence	-	-	-	-	-	-	-	-	-
	Acts of war/hostilities	-	-	-	-	-	-	-	-	-
	Theft	-	-	-	-	-	-	-	-	-

Category	Reason	1996 Quantity	1996 Inventory value	1996 Residual value	1997 Quantity	1997 Inventory value	1997 Residual value	Total Quantity	Total Inventory value	Total Residual value
	Unaccounted for	-	-	-	-	-	-	-	-	-
Total, line 8		-	-	-	-	-	-	-	-	-
9. Satellite equipment										
	Accidents	-	-	-	-	-	-	-	-	-
	Negligence	-	-	-	-	-	-	-	-	-
	Acts of war/hostilities	-	-	-	-	-	-	-	-	-
	Theft	-	-	-	-	-	-	-	-	-
	Unaccounted for	-	-	-	-	-	-	-	-	-
Total, line 9		-	-	-	-	-	-	-	-	-
10. Telephone equipment										
	Accidents	1	1 311.76	655.88	-	-	-	1	1 311.76	655.88
	Negligence	4	25 226.09	14 829.73	-	-	-	4	25 226.09	14 829.73
	Acts of war/hostilities	1	1 311.76	1 311.76	-	-	-	1	1 311.76	1 311.76
	Theft	1	904.68	452.34	-	-	-	1	904.68	452.34
	Unaccounted for	22	49 778.64	25 189.65	-	-	-	22	49 778.64	25 189.65
Total, line 10		**29**	**78 532.93**	**42 439.36**	-	-	-	**29**	**78 532.93**	**42 439.36**
11. Fax equipment										
	Accidents	-	-	-	-	-	-	-	-	-
	Negligence	21	21 828.55	13 409.50	-	-	-	21	21 828.55	13 409.50
	Acts of war/hostilities	11	10 295.67	7 118.20	-	-	-	11	10 295.67	7 118.20
	Theft	5	4 557.10	2 342.21	-	-	-	5	4 557.10	2 342.21
	Unaccounted for	65	71 909.16	36 399.43	-	-	-	65	71 909.16	36 399.43
Total, line 11		**102**	**108 590.48**	**59 269.34**	-	-	-	**102**	**108 590.48**	**59 269.34**
12. Miscellaneous communications equipment (Includes battery chargers and communications terminals)										
	Accidents	50	47 544.56	23 919.97	-	-	-	50	47 544.56	23 919.97
	Negligence	354	255 078.86	144 700.54	-	-	-	354	255 078.86	144 700.54
	Acts of war/hostilities	134	104 069.80	73 312.18	-	-	-	134	104 069.80	73 312.18
	Theft	600	609 092.81	373 097.35	-	-	-	600	609 092.81	373 097.35
	Unaccounted for	821	781 274.25	384 778.76	-	-	-	821	781 274.25	384 778.76
Total, line 12		**1 959**	**1 797 060.28**	**999 808.80**	-	-	-	**1 959**	**1 797 060.28**	**999 808.80**

Category	Reason	1996 Quantity	1996 Inventory value	1996 Residual value	1997 Quantity	1997 Inventory value	1997 Residual value	Total Quantity	Total Inventory value	Total Residual value
13. Public information equipment										
(Includes receivers and video cameras)		-	-	-	-	-	-	-	-	-
	Accidents	-	-	-	-	-	-	-	-	-
	Negligence	-	-	-	-	-	-	-	-	-
	Acts of war/hostilities	-	-	-	-	-	-	-	-	-
	Theft	-	-	-	-	-	-	-	-	-
	Unaccounted for	-	-	-	-	-	-	-	-	-
Total, line 13		-	-	-	-	-	-	-	-	-
14. Radio station equipment										
(Includes transmitters and transmission test sets)										
	Accidents	-	-	-	-	-	-	-	-	-
	Negligence	13	32 139.37	23 232.16	-	-	-	13	32 139.37	23 232.16
	Acts of war/hostilities	6	73 650.00	41 959.70	-	-	-	6	73 650.00	41 959.70
	Theft	28	199 283.54	114 003.06	-	-	-	28	199 283.54	114 003.06
	Unaccounted for	93	427 053.23	221 532.30	-	-	-	93	427 053.23	221 532.30
Total, line 14		**140**	**732 126.14**	**400 727.22**	-	-	-	**140**	**732 126.14**	**400 727.22**
15. Test and workshop equipment										
	Accidents	-	-	-	-	-	-	-	-	-
	Negligence	-	-	-	-	-	-	-	-	-
	Acts of war/hostilities	-	-	-	-	-	-	-	-	-
	Theft	-	-	-	-	-	-	-	-	-
	Unaccounted for	-	-	-	-	-	-	-	-	-
Total, line 15		-	-	-	-	-	-	-	-	-
16. Generators										
	Accidents	-	-	-	-	-	-	-	-	-
	Negligence	199	1 100 888.19	667 627.36	-	-	-	199	1 100 888.19	667 627.36
	Acts of war/hostilities	103	752 485.99	403 272.70	-	-	-	103	752 485.99	403 272.70
	Theft	123	702 160.54	388 759.49	-	-	-	123	702 160.54	388 759.49
	Unaccounted for	308	992 971.98	434 694.04	-	-	-	308	992 971.98	434 694.04
Total, line 16		**733**	**3 548 506.70**	**1 894 353.59**	-	-	-	**733**	**3 548 506.70**	**1 894 353.59**
17. Office furniture										
	Accidents	-	-	-	-	-	-	-	-	-
	Negligence	-	-	-	-	-	-	-	-	-
	Acts of war/hostilities	-	-	-	-	-	-	-	-	-

Category	Reason	1996 Quantity	1996 Inventory value	1996 Residual value	1997 Quantity	1997 Inventory value	1997 Residual value	Total Quantity	Total Inventory value	Total Residual value
Total, line 21		**242**	**800 832.31**	**429 111.07**	-	-	-	**242**	**800 832.31**	**429 111.07**
22. Refrigeration equipment										
	Accidents	-	-	-	-	-	-	-	-	-
	Negligence	-	-	-	-	-	-	-	-	-
	Acts of war/hostilities	-	-	-	-	-	-	-	-	-
	Theft	-	-	-	-	-	-	-	-	-
	Unaccounted for	-	-	-	-	-	-	-	-	-
Total, line 22		-	-	-	-	-	-	-	-	-
23. Miscellaneous equipment										
(Includes air conditioners, VCRs and TVs)										
	Accidents	-	-	-				-	-	-
	Negligence	277	276 468.92	140 039.93	-	-	-	277	276 468.92	140 039.93
	Acts of war/hostilities	305	163 447.40	79 034.46	-	-	-	305	163 447.40	79 034.46
	Theft	212	213 558.51	107 035.00	-	-	-	212	213 558.51	107 035.00
	Unaccounted for	3 861	3 888 021.12	1 691 955.91	-	-	-	3 861	3 888 021.12	1 691 955.91
Total, line 23		**4 655**	**4 541 495.95**	**2 018 065.30**	-	-	-	**4 655**	**4 541 495.95**	**2 018 065.30**
24. Mine-clearing equipment										
	Accidents	-	-	-	-	-	-	-	-	-
	Negligence	58	160 931.51	67 028.68	-	-	-	58	160 931.51	67 028.68
	Acts of war/hostilities	4	10 393.20	4 365.16	-	-	-	4	10 393.20	4 365.16
	Theft	-	-	-	-	-	-	-	-	-
	Unaccounted for	-	-	-	-	-	-	-	-	-
Total, line 24		**62**	**171 324.71**	**71 393.84**	-	-	-	**62**	**171 324.71**	**71 393.84**
Total, lines 1-24		**11 117**	**37 961 667.78**	**21 590 143.07**	-	-	-	**11 117**	**37 961 667.78**	**21 590 143.07**